### **Quarterly Payment Plan**

### **PAYMENT LOCATIONS**

### WHO QUALIFIES?

- Age 65 or older
- Fixed income (SSI, SSA, Pension, etc.)
- Own and live in the home that is your primary residence
- Taxes must be paid on prior years
- No minimum or maximum income requirements
- Quarterly Affidavit must be submitted by August 31, 2019
- Quarterly payments are due

August 31, 2019; November 30, 2019; February 28, 2020 and May 31, 2020.

WHERE DO I APPLY?
City of Memphis - Treasurer's Office
125 North Main Street, Room 301
Memphis, TN 38103

OR

Download application(s) at www.memphistn.gov

OR

To obtain application(s), please call (901) 522-1111 for further information.

TAXES MUST BE PAID BY AUGUST 31, 2019 TO AVOID INTEREST

DEADLINE TO APPLY IS OCTOBER 7, 2019

DOWNTOWN (CITY HALL) 125 N. Main St., Suite 375 Memphis, TN 38103 Monday-Friday 8:30-4:30

ANY FIRST TENNESSEE BANK
LOCATION
Normal Banking Hours
Must have Bill at time of payment

You may also pay online at: memphistn.gov or use the PayIt901 app

#### METHODS OF PAYMENT

Cash (Downtown Only)
Check
Money Order
Cashier's Check

Payments may be mailed to the above downtown address



# City of MEMPHS

2019 Property Tax Information

TAXES MUST BE PAID BY
AUGUST 31, 2019
TO AVOID INTEREST



John Patrick Black, City Treasurer

# Tax Relief Eligibility For Elderly or Disabled Homeowners

# Tax Relief Eligibility For Disabled Veterans and Widows or Widowers of Veterans

## Tax Freeze Eligibility

Must provide evidence that you are currently 65 years old or will be 65 on or before December 31, 2019.

Must own and use the property on which you are applying as your primary residence.

If residence is a mobile home, a copy of your title or bill of sale is required.

Combined 2018 annual income for you, your spouse and all other owners of the property cannot exceed **\$29,860.** 

If you are a disabled homeowner: Must have been rated totally and permanently disabled by Social Security Administration or other qualified agencies.

Sources of income include but are not limited to:

- Social Security (after Medicare is deducted)
- Supplemental Security Income (SSI)
- Retirement or Pension benefits
- Veterans' Administration benefits
- Workers' Compensation
- Salaries or Wages
- Interest and Dividends

## Your disability must meet one of the following categories:

- A service connected disability that resulted in:
  - ✓ Paraplegia OR
  - Permanent paralysis of both legs and lower part of the body resulting from traumatic injury or disease to the spinal cord or brain; OR
  - ✓ Loss, or loss of use of, two (2) or more limbs; OR
  - ✓ Legal Blindness
- A total and permanent disability rating from a service-connected disability
- A 100% total and permanent disability rating from being a prisoner of war
- Must own and use property on which you apply as your primary residence (proof of residency may be requested)

Widow/ Widower must provide:

Copy of spouse's death certificate
Provide a form of personal ID such as Driver's
License or Social Security Card
Surviving spouse must have been married to
the veteran at the time of death and may not
have remarried to be eligible.

- ✓ Must be 65 or older on or before December 31, 2019
- Must provide proof of age (Birth Certificate, Driver's License, State ID, etc.)
- Must live in the residence and be an owner of the property
- ✓ Must provide proof of income of spouse whether living on property or not
- ✓ Must provide proof of income for all owners of property
- Combined income must not exceed \$39,250
- ✓ All income from all sources includes, but not limited to:
  - Social Security Benefit statement for 2018 (after Medicare deduction)
  - Supplemental Security Income (SSI)
  - Retirement or Pension be nefits (gross amount after deduction of health benefits, etc.)
  - Veterans' Administration Benefits
  - Workers 'Compensation or Unemployment
  - \* Salaries or Wages
  - Interest or Dividends
  - Alimony
  - Annuity